85-95

No. _____

Office-Supreme Court, U.S.
FILED
JUN 13 1985
ALEXANDER L. STEVAS, CLERK

IN THE
SUPREME COURT OF THE UNITED STATES

OCTOBER TERM 1984

WALTER J. MOELLER, PRO SE, APPELLANT

V.

H. CARRADINE, Individually, Internal Revenue Service, et al.

APPELLEES

ON APPEAL FROM THE UNITED STATES
COURT OF APPEALS FOR THE EIGHTH CIRCUIT

JURISDICTIONAL STATEMENT

APPENDIX

Walter J. Moeller
Route 2
West Fork, AR 72774
(501) 839-2484
Pro se

APPENDIX

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IN THE UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF ARKANSAS
FAYETTEVILLE DIVISION

WALTER J. MOELLER PLAINTIFF

v. Civil No. 84-5209

H. CARRADINE, Individually; DEFENDANTS
Et Al.

U. S. District Court
Western Dist. Arkansas
FILED
Jan 3 1985
Pat L. Graham, Jr., Clerk
By
Deputy Clerk

O R D E R

On this ____3rd.____ day of January, 1985, for the reasons set forth in a memorandum opinion filed contemporaneously herewith, the court,

Appendix A

sua sponte, dismisses this matter with prejudice.

IT IS SO ORDERED.

H. Franklin Waters (Seal)

United States District Judge

IN THE UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF ARKANSAS
FAYETTEVILLE DIVISION

WALTER J. MOELLER PLAINTIFF

v. Civil No. 84-5209

H. CARRADINE, Individually; DEFENDANTS
Et Al.

U.S. District Court
Western Dist. Arkansas
FILED
Jan 3 1985
Pat L. Graham, Jr., Clerk
By
Deputy Clerk

MEMORANDUM OPINION

This appears to be another of the "tax protester" lawsuits which are frequently filed in this court. Much of the 47-page complaint filed by the plaintiff contains phrases which are almost identical to phrases which are found in many of the numerous lawsuits of this type which have been filed.

Plaintiff, Walter J. Moeller, sues Roscoe L. Eggers, Jr., Commissioner, Internal Revenue Service, and eleven other named individuals who are alleged to be agents of or employees of the Internal Revenue Service. In an apparent attempt to make certain that he had sued everyone who had in the past or might in the future deal with his tax returns, he also sued "Unknown Public Servant Employees of the Internal Revenue Service, et al., whose names are indicated by the records of the Internal Revenue Service, Individually." While much of the 47 pages of the complaint contains mere conclusions, it is apparent that plaintiff complains about the validity of certain tax assessments which have been made against him, and the attempts by the Internal Revenue Service to collect the taxes which it, through

its Commissioner and other employees, claim are due. Plaintiff claims that these attempts violate almost every constitutional and civil right afforded citizens of the United States by the United States Constitution, and prays for $100,000,000.00 in punitive damages; $100,000,000.00 in compensatory damages; $2,216.43 in actual damages; and for a writ of mandamus compelling the defendant to "abide by his oath of office and force all the civil servant employees of the Internal Revenue Service to obey and protect the rights of sovereign citizens under the Constitution of the United States of America."

This lawsuit is very similar to the suits which resulted in this court's opinion in Udey v. District Director, 534 F. Supp. 219 (W.D. Ark. 1982), and for the reasons set forth in that opinion,

the court finds that Mr. Moeller's cause of action is frivolous and should be dismissed. As the court said in that opinion:

> "The court finds that it clearly does not have jurisdiction in any of these cases and that, as far as an action in this court is concerned, they are frivolous on their face and without merit. Whether Mr. Udey actually owes the tax the Internal Revenue Service says is due is of no importance in determining the jurisdiction of this court. The law very specifically provides a remedy for him and other taxpayers in the event that the Internal Revenue Service is wrong and he does not owe the tax .... If Mr. Udey, in fact, does not owe the taxes which have been assessed against him, he has two courses of action which are certainly adequate. He may, as pointed out above, refuse to pay the tax and bring an action in tax court (26U.S.C. Section 6213), or he may pay the tax and bring an action in district court to recoup it (26 U.S.C. Section 7422). He may not, however, prevent the payment of the tax by seeking to enjoin the United States and its duly authorized officers from collecting the tax, nor may he sue those officers for damages for acting to carry out the duties imposed upon them by law.

As indicated above, plaintiff has sued at least twelve named individuals, all employees of the United States, and all "Unknown Public Servant Employees of the Internal Revenue Service, et a;/. whose names are indicated by the records of the Internal Revenue Service, Individually." It is obvious on the face of the complaint that there is no basis for this lawsuit, and it would serve no useful purpose for this court to require the numerous individuals named as defendants to retain counsel, at the expense of the taxpayers, to defend this lawsuit. It would serve no purpose, because it is apparent from the face of the complaint that it will, sooner or later, be dismissed because of lack of merit, and, for this reason, the court will,

Appendix A

contemporaneously with the issuance of this opinion, sua sponte, dismiss this action.

This ___3rd.___day of January, 1985

_H. Franklin Waters (Seal)_____

United States District Judge

Appendix A

U.S. District Court
Western Dist. Arkansas
FILED
Pat L. Graham, Jr., Clerk
By
Deputy Clerk

IN THE UNITED STATES DISTRICT COURT FOR
THE WESTERN DISTRICT OF ARKANSAS

WALTER J. MOELLER PLAINTIFF
Route 2,
West Fork, AR 72774
Pro Se

vs. Case No. _____

H. CARRADINE, Individually
Internal Revenue Service
700 West Capital
Little Rock, AR 72201

and

DALE FANNON, Individually
Chief, Tax Accounting Division
Internal Revenue Service
3651 Interregional Highway
Austin, TX 78740

and

ROSCOE L. EGGERS, JR., Individually
Commissioner, Internal Revenue Service
1111 Constitution Avenue N.W.
Washington, D.C. 20224

and

WILLIAM F. BARLOW, Individually
District Director
Internal Revenue Service
700 W. Capital
Little Rock, AR 72201

and

MARLA J. WALKER, Individually
Revenue Agent
Internal Revenue Service
700 W. Capital
Little Rock, AR 72201

and

RANDALL HAYNES, Individually
Internal Revenue Service
700 West Capital
Little Rock, AR 72201

PAUL D. WILLIAMS, Individually
Director, Internal Revenue Service
Federal Building
35 East Mountain Street
Fayetteville, AR 72701

and

RICHARD C. VOSKUIL, Individually
Regional Commissioner
Internal Revenue Service
7839 Churchill Way
Dallas, Texas 75251

and

V. REGAN, Individually
Chief, Research Group
Internal Revenue Service
P.O. Box 50369
Dallas, TX 75250

and

M. SORRELLS, Individually
Chief, ACS Branch
Internal Revenue Service
P.O. Box 50369
Dallas, TX 75250

and

JAMES WESTBROOK, Individually
Internal Revenue Service
Federal Building, Room 210
35 East Mountain Street
Fayetteville, AR 72701

and

S. R. McKEEVER, Individually
Revenue Officer,
Internal Revenue Service
700 West Capital
Little Rock, AR 72201

and

UNKNOWN PUBLIC SERVANT EMPLOYEES OF THE INTERNAL
REVENUE SERVICE, et al, whose names are indicated
by the records of the Internal Revenue Service,
Individually.

DEMAND FOR JURY TRIAL

Common law Jury Trial is demanded on all issues of law and fact.

Walter J. Moeller (Seal)

Walter J. Moeller
Route 2
West Fork, AR 72774
Pro Se

IN THE UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF ARKANSAS
FAYETTEVILLE DIVISION

WALTER J. MOELLER PLAINTIFF

v. Civil No. 84-5209

H. CARRADINE, Individually; Et Al. DEFENDANTS

U.S. District Court
Western Dist. Arkansas
FILED
Jan 31 1985
Pat L. Graham, Jr., Clerk
By
Deputy Clerk

NOTICE OF APPEAL

Notice is hereby given that Walter J. Moeller Plaintiff above named, hereby appeals to the United States Court of Appeals for the 8th Circuit from the final judgement order of the above entitled Civil Action No. 84-5209, dismissed with prejudice by the United States District Court, Western District

of Arkansas, Fayetteville Division on the 3rd day of January 1985.

_____31_____day of __Jan_____1985

Walter J. Moeller (Seal)

Walter J. Moeller
Route 2
West Fork, AR 72774
Pro Se

U.S. COURT OF APPEALS - EIGHTH CIRCUIT
APPELLANT'S FORM A
Appeal Information Form

Docket No. _____

1. STYLE OF CASE:

Walter J. Moeller
Pro Se

COUNSEL: NAME ADDRESS, AND TELEPHONE NO.

Walter J. Moeller
Route 2, West Fork, AR 72774
839-2484

Appellant/Appellee

vs.

H. Carradine, Individually
Et Al
Appellant/Appellee.

2. DATE OF DISTRICT COURT JUDGEMENT:

3 January 1985

3. BASIS OF: DISTRICT COURT JURISDICTION:

U.S. Constitution, Article III, Sect. 2, Article IV, Sect. 2, Article VI, Title 28 USC 1343, 1361, 1391.

4. JURISDICTIONAL ISSUE, IF ANY: None

5. LIST COMPLAINED ERRORS OR ISSUES ON APPEAL. Include two citations under each

issue. In jury cases attach challenged instructions, relevant memoranda, and briefs.

DO YOU INTEND THIS STATEMENT TO OPERATE AS A STATEMENT OF THE ISSUES UNDER FRAP10 (b) (3)? ( ) Yes (x) No

Plaintiff denies that his complaint is frivolous.

See attached statement of issues.

6. IS THIS CASE SUITABLE FOR CONSIDERATION IN THIS COURT'S SETTLEMENT PROGRAM?

( ) Yes. (x) No. If no, state why:

More information needed through discovery.

Submitted by: Walter J. Moeller (Seal)

Signature

Copy 1 - White -Send to appellee (together with an uncompleted Form B).

Copies 2 & 3 - Canary - Pink - Send to Clerk, Eighth CircuitCourt of Appeals.

Copy 4 - Goldenrod -Retain

Appendix C

ATTACHMENT TO NOTICE OF APPEAL, FORM A, TO8TH CIRCUIT COURT OF APPEALS, CIVIL CASE NO. 84-5209

Pro Se Plaintiff as Constitutional Right.

Citations:

Brasier v. Jeary
256 F 2d 474

Osburn v. President of the United States Bank
22 US 738

This is not an action to restrain IRS from collection of taxes but an action to recover money illegally assessed and collected. Appeal to recover money paid was made under the provisions of Title 26 USC Section 7422. Said appeal was disapproved. Action to recover money illegally assessed and collected authorized under Title 26 USC Section 7422.

Citations:

Carter v. Campbell
264 F 2d 930

Sirian Lamp Co v. Manning
123 F 2d 776

Udey v. District Director
534 F Supp 219

Title 28 USC Section 1343, Civil Rights - District Court shall have original jurisdiction.

Citations:

Blue v. Craig
505 F 2d 830

Vasquez v. Ferre
405 F Supp 815

Dorak v. Sharp
403 F Supp 863

Title 28 USC Section 144, Bias and Prejudice.

Citations:

23 ALR Fed 638

Benger v. United States
225 US 22

Title 26 USC Section 7214 and Title 18 USC Section 1001 - False Official Document.

Citation:

United States v. Eisenman
396 F 2d 565

United States v. Stern
418 F 2d 198

Summary dismissal, absent hearing or motion. Title 28 USC, Rules 56 and 57 - Federal Rules of Civil Procedure.

Citations:

Jackson Tool and Die Inc. v. Smith
339 F 2d 88

Reed, Wible and Brown Inc. v. Mahogany Run Development Corporation
550 F Supp 1095

Burtnieka v. City of New York
716 F 2d 982

Forest Hills Early Learning Center Inc. v. Lukhard
728 F 2d 23

Violation of Constitutional Rights, Violation of Title 18, USC, Criminal Statutes, Violation of Civil Rights, Title 42, Sections 1983, 1985, 1986.

Citations:

Bevins v. Six Unknown Named Agents of the Federal Bureau of Narcotics.
403 US 388

Harlow v. Fitzgerald
457 US 800

Wood v. Strickland
420 US 308

Butz v. Economou
438 US 478

TRANSMITTAL SHEET

To: CLERK, USCA 8

Date: 2-4-85

From: CLERK, DISTRICT COURT WD/AR

FAYETTEVILLE DIVISION. (District & City)

Appeal No. _____

District Court No. 84-5209

Walter J. Moeller v.

H. Carradine, et al

TRANSMITTED HEREWITH:

x Original Files 1 (Volumes)

___Designated Clerk's Record

___Transcript _____(Vol. & Date)

_____(Vol. & Date)

_____(Vol. & Date)

___Depositions_____(Name)

_____(Name)

_____(Name)

___Exhibits:

Filing fee has been paid. Rec #6934

Plaintiff(s)_____Defendant(s)___Joint__

Appendix D

COMMENTS :___cc: Mr. Walter Moeller_____

USCA 8 ACKNOWLEDGMENT

RECEIPT To: U.S. District Court

P.O. Box 1447

Fayetteville, AR 72701

By:_____

RETURNED TO DISTRICT COURT

Date:_____

By: _____

Appendix D

DPT 861

OFF. 5

DOCKET

YR. 84

NO. 5209

FILING DATE

NO. 12

DAY 27

YEAR 84

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DEF.

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JUDGE/MAG. NO.

J. 6105

M.

Appendix D

COUNTY 05143

JURY DEM. P

DOCKET

YR. 84

NUMBER 5209

PLAINTIFFS

MOELLER, WALTER J.

DEFENDANTS

CARRADINE, H., Individually

FANNON, DALE, Individually

EGGERS, ROSCOE L., JR., Individually

BARLOW, WILLIAM F., Individually

WALKER, MARLA J., Individually

HAYNES, RANDALL, Individually

WILLIAMS, PAUL D., Individually

VOSKUIL, RICHARD C., Individually

REGAN, V., Individually

SORRELS, M. Individually

WESTBROOK, JAMES, Individually

MCKEEVER, S.R., Individually

&

UNKNOWN PUBLIC SERVANT EMPLOYEES OF THE

IRS, et al

Cause

(Cite the U.S. Civil Statute under which the case is filed and write a brief statement of cause)

Article III, Sec. 2, etc., 28 USC, 1343, etc. 42 USC, 1983, etc.

ATTORNEYS

WALTER J. MOELLER, Pro Se

Route 2

West Fork, AR 72774

[ ] Check here if case was filed in forma pauperis

Date 1227-84

Filing Fees Paid

Receipt Number 6898

C.D. Number

Statistical Cards

Card date mailed

JS-5

JS-6

Appendix D

84-5209 Proceedings Moeller v. Carradine, et al

Date

12-27-84 Complaint w/demand for jury trial
Summons issued to plff for service.

1-3-85 Plff's demand for jury trial.
Memorandum Opinion. (HFW)
Order (HFW) Pursuant to MO, the Court sua sponte, dismisses this matter with prejudice. cc: plff & US Atty.

1-31-85 Plff's Notice of Appeal. ff paid rec. no. 6934 for $70.00 issued.
Appellant's Form A.

2-4-85 Case file mld USCA 2/2 cert copies MO, Order, Notice of Appeal & docket entries.

United States Court of Appeals
For The Eighth Circuit
U.S. Court & Custom House
1114 Market Street
St. Louis Missouri 63010

Robert D. St. Vrain
Clerk

February 13, 1985

Mr. Walter J. Moeller
Rt. 2
West Fork, AR 72774

Re: 85-1211 WA Walter J. Moeller, APPELLANT v. H. Carradine, Individually, et al (See attached for complete title)

Dear Mr. Moeller:

We have received certified copies of notice of appeal and docket entries from the Clerk of the United States District Court, together with notification of payment of the $65 docket fee. In accordance, with the Federal Rules of Appellate Procedure and our local Rules, this appeal has today been assigned the docket number indicated.

Enclosed is a copy of an order entered today regarding record on appeal.

Sincerely,

Robert d. St. Vrain (Seal)

Robert D. St. Vrain

Clerk of Court

lkl

enc.

cc: Hon. W. Asa Hutchinson, United States Attorney, P.O. Box 1524, Fort Smith, AR 72902

Ms. Beverly R. Stites, Clerk, United States District Court, 523 Federal Bldg., Fayetteville, AR 72701

84-5209

United States Court of Appeals
For the Eighth Circuit

APPEAL BRIEFING SCHEDULE ORDER

Circuit Appeal(s) #85-1211 WA Walter J. Moeller v. H. Carradine, etc., et al

Dist. Court Case
Number(s) 84-5209

The Court will consider this appeal on the original file of the United States District Court in lieu of the designated record required by Circuit Rule 7.

APPELLANT BRIEF: March 28, 1985

APPELLEE BRIEF: April 29, 1985

Signed: Linda L. Penberthy (Seal)
Linda L. Penberthy,
Senior Deputy Clerk

Date: February 13, 1985

United States Court of Appeals
For The Eighth Circuit
U.S. Court & Custom House
1114 Market Street
St. Louis Missouri 63010

Robert D. St. Vrain
Clerk

February 25, 1985

Mr. Walter J. Moeller
Route 2
West Fork, AR 72774

Re: 85-1211WA Walter J. Moeller, APPELLANT v. H. Carradine, et al

Dear Sir:

Enclosed please find copy of an order entered today at the direction of the Court.

Sincerely,

Robert D. St. Vrain (Seal)

Robert D. St. Vrain
Clerk of Court

dw
enc

copy

Hon. W. Asa Hutchinson, United States Attorney, P.O. Box 1524, Fort Smith, AR 72902

Ms. Beverly R. Stites, Clerk, U.S. District Court, Federal Building, Fayetteville, AR 72701

84-5209

United States Court of Appeals
For the Eighth Circuit

No. 85-1211WA September Term, 1984

Walter J. Moeller, Appellant,
v.
H. Carradine, etc., et al, Appellees.

Appeal from the United States District Court for the Western District of Arkansas

This pro se appeal rises from an order entered by the United States District Court for the Western District of Arkansas in Case No. 84-5209. The Court has carefully reviewed the District Court file in connection therewith.

It is ordered by the Court that appellant show cause, within 15 days of the date of this order, why the judgment of the District Court should not be summarily affirmed.

February 25, 1985

United States Court of Appeals
For The Eighth Circuit
U.S. Court & Custom House
1114 Market Street
St. Louis Missouri 63010

Robert D. St. Vrain
Clerk

March 21, 1985

Mr. Walter J. Moeller
Route 2
West Fork, AR 72774

Re: No. 85-1211WA Walter J. Moeller, vs. H. Carradine, etc.,et al

Dear Mr. Moeller:

Enclosed is a copy of an order entered by us today at the direction of the court.

Sincerely,

Michael E. Gans (Seal)

Michael E. Gans S.
Chief Deputy

MEG/cgj

Enclosure

pc: Hon. W. Asa Hutchinson

Ms. Beverly R. Stites, Clerk,
U.S. District Court

FOR INFO ONLY:

Honorable H. Franklin Waters
(84-5209)

United States Court of Appeals
For the Eighth Circuit

No. 85-1211-WA September Term 1984

Walter J. Moeller, Appellant
vs.

H. Carradine, etc., et al, Appellees.

Appeal from the United States District Court for the Western District of Arkansas

On February 25, 1985, the Court directed appellant to show cause why the judgement of the District Court should not be summarily affirmed. The court has carefully considered appellant's response to the show cause order, as well as the original file of the District Court, and it is hereby ordered that the judgment of the District Court dismissing the complaint with prejudice be AFFIRMED. See, 8th Cir. R. 12(a).

March 21, 1985

Appendix G

United States Court of Appeals
For The Eighth Circuit
U.S. Court & Custom House
1114 Market Street
St. Louis Missouri 63010

Robert D. St. Vrain
Clerk

April 24, 1985

Mr. Walter J. Moeller

Hon. W. Asa Hutchinson
United States Attorney

Re: No. 85-1211-WA. Walter J. Moeller v. H. Carradine, etc., et al

Dear Sirs:

Enclosed please find copy of order entered today at the direction of the Court.

Sincerely,

Robert D. St.Vrain (Seal)
Robert D. St. Vrain
Clerk of Court

rmh

Enclosure

cc: Ms. Beverly R. Stites, Clerk
(84-5209)

United States Court of Appeals
For the Eighth Circuit

No. 85-1211-WA September Term 1984

WALTER J. MOELLER, Appellant,

vs.

H. CARRADINE, ETC., ET AL., Appellees

Appeal from the United States District Court for the Western District of Arkansas

Appellant's petition for rehearing en banc has been considered by the Court and is denied.

Petition for rehearing by the panel is also denied

April 24, 1985

2 April 1985

Robert D. St. Vrain, Clerk
United States Court of Appeals
U.S. Court & Custom House
1114 Market Street
St. Louis, MO 63101

Re: No. 85-1211-WA Walter J. Moeller vs. H. Carradine, et al

Dear Sir:

In regard to the reference case, it is requested that I be furnished the names of all the judges responsible for the order dismissing the reference case dated 21 March 1985.

Sincerely,

Walter J. Moeller
Route 2
West Fork, AR 72774
Pro Se
(501) 839-2484

2 April 1985

Robert D. St. Vrain, Clerk
United States Court of Appeals
U.S. Court & Custom House
1114 Market Street
St. Louis, MO 63101

Re: No. 85-1211-WA Walter J. Moeller vs. H. Carradine, et al

Dear Sir:

In regard to the reference case, it is requested that I be furnished the names of all the judges responsible for the issuance of the Order to Show Cause dated 25 February 1985.

Sincerely,

Walter J. Moeller
Route 2
West Fork, AR 72774
Pro Se
(501) 839-2484

United States Court of Appeals
For The Eighth Circuit
U.S. Court & Custom House
1114 Market Street
St. Louis Missouri 63010

Robert D. St. Vrain
Clerk

April 5, 1985

Mr. Walter J. Moeller
Route 2
West Fork, AR 72774

Re: No. 85-1211WA Walter J. Moeller, vs. H. Carradine, etc.,et al

Dear Mr. Moeller:

The names of the judges serving on an Administrative Panel, such as the one which directed the order to show cause, are not made public.

Please contact me if you have any further questions.

Sincerely,

Michael E. Gans (Seal)
Michael E. Gans
Chief Deputy

MEG/cgj

15 April 1985

Robert D. St. Vrain, Clerk
United States Court of Appeals
For the Eighth Circuit
U.S. Court & Custom House
1114 Market Street
St. Louis, MO 63101

Dear Sir:

Reference No. 85-1211-WA, Walter J. Moeller vs. H. Carradine, etc., et al.

Reference is made to your letter dated 5 April 1985 in reply to my letter dated 2 April 1985 requesting the names of the judges responsible for issuing the Order to Show Cause dated 25 February 1985 in the reference case.

In your letter you state that the names of the judges are not made public. This would appear to be in violation of the Freedom of Information Act since the court's records are public records.

Reference is also made to Title 28 U.S.C. Sect. 1691 which requires the seal of the Court on all writs and processes issuing from the court. The seal of the Court was conspicuously absent for the reference Order to Show Cause.

Rule 5 (d) of the United States Court of Appeals Eighth Circuit requires three judges to issue an Order to Show Cause.

It is therefore again demanded that I be furnished the names of all the judges who participated in issuing the Order to Show Cause in the above captioned case.

Yours truly,

Walter J. Moeller
Route 2
West Fork, AR 72774

United States Court of Appeals
For The Eighth Circuit
U.S. Court & Custom House
1114 Market Street
St. Louis Missouri 63010

Robert D. St. Vrain
Clerk

April 5, 1985

Mr. Walter J. Moeller
Route 2
West Fork, AR 72774
Re: No. 85-1211WA Walter J. Moeller, vs.

H. Carradine, etc.,et al

Dear Mr. Moeller:

The three judges who directed the entry of a show cause order in the referenced case and who considered your response to the order, are Myron H. Bright, Donald R. Ross and Richard S. Arnold. At present the petition for rehearing en banc is before all members of the court and you will be promptly

notified of any action taken by the court in this case.

Sincerely,

Robert D. St. Vrain (Seal)
Robert D. St. Vrain
Clerk of Court

RDStV/cgj

Enclosure

IN THE UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT

WALTER J. MOELLER, Pro Se

APPELLANT-PLAINTIFF

v.

CIVIL ACTION NO. 85-1211-WA

H. CARRADINE, Individually, Et al

APPELLEES-DEFENDANTS

NOTICE OF APPEAL TO THE SUPREME COURT
OF THE UNITED STATES

Notice is hereby given that Walter J. Moeller, Appellant-Plaintiff in this case, hereby appeals to the Supreme Court of the United States from the judgement of the United States Court of Appeals for the Eighth Circuit, dated 21 March 1985, affirming the judgement of the United States District Court for the Western District of Arkansas, Fayetteville Division, dated 3 January 1985.

Appendix N

This appeal is taken pursuant to Title 28 U.S.C. Sec. 1252.

Walter J. Moeller (Seal)
Walter J. Moeller, Pro Se
Route 2
West Fork, AR 72774
(501) 839-2484

15 April 1985

PROOF OF SERVICE - AFFIDAVIT

I, Walter J. Moeller, Appellant-Plaintiff Pro Se herein, depose and say that on the ___16th____day of April 1985 I served a copy of the Notice of Appeal dated 15 April 1985, Civil Action No. 85-1211-WA, by mailing a copy, in duly addressed envelope, with first class postage prepaid, to each of the Appellee-Defendants, as listed below.

H. CARRADINE, Individually
Internal Revenue Service
700 West Capital
Little Rock, AR 72201

and

DALE FANNON, Individually
Chief, Tax Accounting Division
Internal Revenue Service
3651 Interregional Highway
Austin, TX 78740

and

ROSCOE L. EGGERS, JR., Individually
Commissioner, Internal Revenue Service
1111 Constitution Avenue N.W.
Washington, D.C. 20224

and

WILLIAM F. BARLOW, Individually
District Director
Internal Revenue Service
700 W. Capital
Little Rock, AR 72201

and

MARLA J. WALKER, Individually
Revenue Agent
Internal Revenue Service
700 W. Capital
Little Rock, AR 72201

and

RANDALL HAYNES, Individually
Internal Revenue Service
700 West Capital
Little Rock, AR 72201

and

PAUL D. WILLIAMS, Individually
Director, Internal Revenue Service
Federal Building
35 East Mountain Street
Fayetteville, AR 72701

and

RICHARD C. VOSKUIL, Individually
Regional Commissioner
Internal Revenue Service
7839 Churchill Way
Dallas, Texas 75251

and

V. REGAN, Individually
Chief, Research Group
Internal Revenue Service
P.O. Box 50369
Dallas, TX 75250

and

M. SORRELLS, Individually
Chief, ACS Branch
Internal Revenue Service
P.O. Box 50369
Dallas, TX 75250

and

JAMES WESTBROOK, Individually
Internal Revenue Service
Federal Building, Room 210
35 East Mountain Street
Fayetteville, AR 72701

and

S. R. McKEEVER, Individually
Revenue Officer,
Internal Revenue Service
700 West Capital
Little Rock, AR 72201

To the United States, by mailing a copy in a duly addressed envelope with first class postage prepaid, to:

Solicitor General
Department of Justice
Washington, D.C. 20530

and

Robert D. St. Vrain, Clerk
United States Court of Appeals
U.S. Court & Custom House
1114 Market Street
St. Louis, MO 63101

and

Clerk,
United States District Court
Western District of Arkansas
Fayetteville Division
Federal Office Bldg.
Fayetteville, AR 72701

and

Clerk,
The Supreme Court of the United States
1 First Street N.E.
Washington D.C. 20543

All parties required to be served have been served and the list of such parties is set forth above.

Walter J. Moeller (Seal)
Walter J. Moeller, Pro Se
Route 2
West Fork, AR 72774
(501) 839-2484

Subscribed and sworn to before me, at _____ this 15 day of April, 1985.

Kim Cox (Seal)

United States Court of Appeals
For The Eighth Circuit
U.S. Court & Custom House
1114 Market Street
St. Louis Missouri 63010

Robert D. St. Vrain
Clerk

April 19, 1985

Mr. Walter J. Moeller
Route 2
West Fork, AR 72774
Re: No. 85-1211WA Walter J. Moeller, vs.

H. Carradine, ,et al

Dear Mr. Moeller:

We have filed your notice of appeal to the Supreme Court of the United States. A copy is enclosed for inclusion in your jurisdictional statement to be filed with that Court. For further answers to your inquiries I suggest you contact the Clerk of the Supreme Court, address of which is listed below for your information:

Mr. Alexander Stevas, Clerk
Supreme Court of the United States
1 First Street, N.E.
Washington, D.C. 20543

Sincerely,

Robert St. Vrain (Seal)
Robert St. Vrain
Clerk of Court cg

RStV/cg

Enclosure

IN THE UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT

FILED
Apr 18 1985__8_
Robert D. St. Vrain
Clerk

WALTER J. MOELLER, Pro Se

APPELLANT-PLAINTIFF

v. CIVIL ACTION NO. 85-1211-WA

H. CARRADINE, Individually, Et Al

APPELLEES-DEFENDANTS

NOTICE OF APPEAL TO THE SUPREME COURT
OF THE UNITED STATES

Notice is hereby given that Walter J. Moeller, Appellant-Plaintiff in this case, hereby appeals to the Supreme Court of the United States from the judgement of the United States Court of Appeals for the Eighth Circuit, dated 21 March 1985, affirming the judgement of the United States District Court for the Western District of Arkansas, Fayetteville Division, dated 3 January 1985.

This appeal is taken pursuant to Title 28 U.S.C. Sec. 1252.

Walter J. Moeller (Seal)
Walter J. Moeller, Pro Se
Route 2
West Fork, AR 72774
(501) 839-2484

15 April 1985

R E C E I V E D
Apr 18 1985
U.S. Court of Appeals
Eighth Circuit

PROOF OF SERVICE - AFFIDAVIT

I, Walter J. Moeller, Appellant-Plaintiff Pro Se herein, depose and say that on the ____16th___day of April 1985 I served a copy of the Notice of Appeal dated 15 April 1985, Civil Action No. 85-1211-WA, by mailing a copy, in duly addressed envelope, with first class postage prepaid, to each of the Appellee-Defendants, as listed below.

H. CARRADINE, Individually
Internal Revenue Service
700 West Capital
Little Rock, AR 72201

and

DALE FANNON, Individually
Chief, Tax Accounting Division
Internal Revenue Service
3651 Interregional Highway
Austin, TX 78740

and

ROSCOE L. EGGERS, JR., Individually
Commissioner, Internal Revenue Service
1111 Constitution Avenue N.W.
Washington, D.C. 20224

and

WILLIAM F. BARLOW, Individually
District Director
Internal Revenue Service
700 W. Capital
Little Rock, AR 72201

and

MARLA J. WALKER, Individually
Revenue Agent
Internal Revenue Service
700 W. Capital
Little Rock, AR 72201

and

RANDALL HAYNES, Individually
Internal Revenue Service
700 West Capital
Little Rock, AR 72201

and

PAUL D. WILLIAMS, Individually
Director, Internal Revenue Service
Federal Building
35 East Mountain Street
Fayetteville, AR 72701

and

RICHARD C. VOSKUIL, Individually
Regional Commissioner
Internal Revenue Service
7839 Churchill Way
Dallas, Texas 75251

and

V. REGAN, Individually
Chief, Research Group

Internal Revenue Service
P.O. Box 50369
Dallas, TX 75250

and

M. SORRELLS, Individually
Chief, ACS Branch
Internal Revenue Service
P.O. Box 50369
Dallas, TX 75250

and

JAMES WESTBROOK, Individually
Internal Revenue Service
Federal Building, Room 210
35 East Mountain Street
Fayetteville, AR 72701

and

S. R. McKEEVER, Individually
Revenue Officer,
Internal Revenue Service
700 West Capital
Little Rock, AR 72201

To the United States, by mailing a copy in a duly addressed envelope with first class postage prepaid, to:

Solicitor General
Department of Justice
Washington, D.C. 20530

and

Robert D. St. Vrain, Clerk
United States Court of Appeals
U.S. Court & Custom House

1114 Market Street
St. Louis, MO 63101

and

Clerk,
United States District Court
Western District of Arkansas
Fayetteville Division
Federal Office Bldg.
Fayetteville, AR 72701

and

Clerk,
The Supreme Court of the United States
1 First Street N.E.
Washington D.C. 20543

All parties required to be served have been served and the list of such parties is set forth above.

Walter J. Moeller (Seal)
Walter J. Moeller, Pro Se
Route 2
West Fork, AR 72774
(501) 839-2484

Subscribed and sworn to before me, at _____this__15th_ day of ___ April____, 1985.

Kim Cox (Seal)_____